

**ABSTRACT**

The present invention is a plank incorporating a base layer with a thickness ranging from 12 to 25 mm, a solid wood top layer, with a thickness ranging from 4.6 to 6 mm, glued to base layer, wherein the base layer is made of a wood based compound, also containing non flammable polymers, hardeners, etc., wherein the wood content of the compound is at least 2% by volume and 95% by volume at maximum, wherein the wood and the polymers are distributed homogeneously, or distributed, depending only on the perpendicular distance to the glued surface, wherein the glue between base layer and top layer is a non flammable glue. The plank of the invention combines the stability and homogeneity of the base layer with the appearance of a solid plank, and moreover has a flame retardant effect, caused by the structure of the product and by the use of fire retardant polymers.